



Joint Legislative Audit Committee
Office of the Auditor General



**FINANCIAL AUDIT REPORT
DEPARTMENT OF ECONOMIC AND
BUSINESS DEVELOPMENT
YEAR ENDED JUNE 30, 1979**

**REPORT TO THE
CALIFORNIA LEGISLATURE**

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

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FINANCIAL AUDIT REPORT
DEPARTMENT OF ECONOMIC AND
BUSINESS DEVELOPMENT
YEAR ENDED JUNE 30, 1979

JULY 1980



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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CHAIRMAN

July 16, 1980

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The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the
Auditor General's financial audit report of the Department of
Economic and Business Development, year ended June 30, 1979.

The auditors are Richard I. LaRock, CPA; Cynthia M. Hoffart,
CPA; and Ramon Juarez.

Respectfully submitted,

S. FLOYD MORI
Chairman, Joint Legislative
Audit Committee

Attachment

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the Department of Economic and Business Development. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The Department of Economic and Business Development was established in January 1978 to serve as the primary state agency for encouraging and assisting economic development and job creation efforts in California. Under the provisions of the Holmdahl-Rains-Lockyer Act of 1977, the department carries out a wide range of activities designed to stimulate California's economy. These are some of the department's activities:

- Assisting business and industry in locating and expanding in California;
- Encouraging the export of California products;
- Encouraging the growth of the tourist and visitor industries;
- Providing assistance and advocacy services for small and minority business operations;

- Assisting local agencies in formulating economic development programs; and
- Assisting in the analysis of the impact of various programs and policies that affect the economy of the State.

The department receives counsel and guidance in meeting its responsibilities from a 21-member advisory council which represents the various socioeconomic groups within California's economy.

AUDITOR'S OPINION


To the Joint Legislative Audit Committee of the California Legislature:

We have examined the general purpose financial statements of the various funds and account groups of the Department of Economic and Business Development for the year ended June 30, 1979 listed in the foregoing Table of Contents. Except as explained in the following paragraph, our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

A substantial portion of the expenditures of the General Fund consists of contract services. In accordance with statutes or contracts, each contractor is required to have its accounts audited annually by a public accountant. As of March 1, 1980, the audits for the period ending June 30, 1979 had not been completed. It was not, therefore, practicable for us to audit contract services beyond the amounts recorded as expended.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we audited the accounts of the contractors, the general purpose financial statements listed in the aforementioned Table of Contents present fairly the financial position of the various funds and account groups of the Department of Economic and Business Development at June 30, 1979 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change, with which we concur, in the method of recording contract receivables as described in Note 3 to the financial statements.

The accompanying supplemental information and the columns on the accompanying financial statements captioned "Totals - Memorandum Only" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the general purpose financial statements listed in the foregoing Table of Contents and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.


WESLEY E. VOSS
Assistant Auditor General

Date: February 22, 1980

Staff: Richard I. LaRock, CPA
Cynthia M. Hoffart, CPA
Ramon Juarez

DEPARTMENT OF ECONOMIC AND
BUSINESS DEVELOPMENT

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1979

	Governmental Fund Type	Fiduciary Fund Types Trust and Agency	Account Group General Fixed Assets	Totals (Memorandum Only)
ASSETS	General			
Cash	\$ 218,007	\$ 6,581,388	\$ --	\$ 6,799,395
Receivables:				
Operating	17,553	82,421	--	99,974
Notes	--	2,496,987	--	2,496,987
Loans	--	1,762,174	--	1,762,174
Allowance for deferred and uncollectible receivables (Note 2)	--	(4,321,826)	--	(4,321,826)
Due from other funds (Note 3)	320,241	415,311	--	735,552
Due from other governments	10,000	160,849	--	170,849
Expense advances to employees	13,910	--	--	13,910
Other deferred charges	--	9,963	--	9,963
Equipment	--	--	49,164	49,164
Total Assets	<u>\$ 579,711</u>	<u>\$ 7,187,267</u>	<u>\$49,164</u>	<u>\$ 7,816,142</u>
LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 221,489	\$ 38,050	\$ --	\$ 259,539
Due to other funds (Note 3)	339,571	320,241	--	659,812
Payable on loan guarantees	--	432,080	--	432,080
Reimbursements collected in advance	--	28,865	--	28,865
Uncleared collections	8,710	--	--	8,710
Total Liabilities	<u>569,770</u>	<u>819,236</u>	<u>--</u>	<u>1,389,006</u>
Encumbrances Outstanding	<u>522,485</u>	<u>315,811</u>	<u>--</u>	<u>838,296</u>
Fund Equity:				
Operating clearing (Note 4)	(512,544)	--	--	(512,544)
Fund balances:				
Designated for guarantee	--	4,840,313	--	4,840,313
Designated for grants and loans	--	1,210,803	--	1,210,803
Designated for continuing appropriations	--	1,104	--	1,104
Investment in General Fixed Assets	--	--	49,164	49,164
Total Fund Equity	<u>(512,544)</u>	<u>6,052,220</u>	<u>49,164</u>	<u>5,588,840</u>
Total Liabilities, Encumbrances Outstanding, and Fund Equity	<u>\$ 579,711</u>	<u>\$ 7,187,267</u>	<u>\$49,164</u>	<u>\$ 7,816,142</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF ECONOMIC AND BUSINESS DEVELOPMENT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE AND OPERATING CLEARING
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	Governmental Fund Type <u>General</u>	Fiduciary Fund Types Expendable Trusts	Totals (Memorandum Only)
Revenues:			
Intergovernmental revenues	\$ --	\$ 973,346	\$ 973,346
Interest on Notes and Loans	<u>--</u>	<u>73,607</u>	<u>73,607</u>
Total Revenues	<u>--</u>	<u>1,046,953</u>	<u>1,046,953</u>
Other Financing Sources:			
Appropriations (Note 5)	5,224,883	--	5,224,883
Repayment of principal	--	103,704	103,704
Operating transfers in (Note 9)	<u>--</u>	<u>2,596,163</u>	<u>2,596,163</u>
Total Other Sources	<u>5,224,883</u>	<u>2,699,867</u>	<u>7,924,750</u>
Total Revenues and Other Sources	<u>5,224,883</u>	<u>3,746,820</u>	<u>8,971,703</u>
Expenditures:			
Current:			
Support (Note 6)	3,252,780	--	3,252,780
Reimbursements	(10,278)	--	(10,278)
Expenditures reimbursed to the General Fund (Note 7)	(332,250)	332,250	--
Adjustments from liquidation of accruals (Note 8)	<u>(294,506)</u>	<u>--</u>	<u>(294,506)</u>
Total Expenditures	<u>2,615,746</u>	<u>332,250</u>	<u>2,947,996</u>
Other Financing Uses:			
Purchase of defaulted loans	--	955,075	955,075
Grants and loans	--	880,867	880,867
Operating transfers out (Note 9)	2,534,751	61,412	2,596,163
Intrafund transfers (Note 4)	<u>19,644</u>	<u>--</u>	<u>19,644</u>
Total Expenditures and Other Uses	<u>5,170,141</u>	<u>2,229,604</u>	<u>7,399,745</u>
Excess of Total Sources Over Total Uses	<u>54,742</u>	<u>1,517,216</u>	<u>1,571,958</u>
Fund Balance - July 1	--	4,535,004	4,535,004
Operating Clearing - July 1 (Note 4)	<u>(567,286)</u>	<u>--</u>	<u>(567,286)</u>
Fund Balance - June 30	\$ --	\$6,052,220	\$6,052,220
Operating Clearing - June 30 (Note 4)	<u>\$ (512,544)</u>	<u>\$ --</u>	<u>\$ (512,544)</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF ECONOMIC AND BUSINESS DEVELOPMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	<u>Budget as Adjusted</u>	<u>Actual</u>	<u>Variance</u>
Financing Sources:			
Appropriations (Note 5)	<u>\$6,749,076</u>	<u>\$5,224,883</u>	<u>\$1,524,193</u>
Expenditures:			
Current:			
Support (Note 6)	\$3,548,020	3,252,780	\$ 295,240
Reimbursements	--	(10,278)	10,278
Expenditures reimbursed to the General Fund (Note 7)	--	(332,250)	332,250
Adjustments from liquidation of accruals (Note 8)	<u>(294,506)</u>	<u>(294,506)</u>	<u>--</u>
Total Expenditures	<u>3,253,514</u>	<u>2,615,746</u>	<u>637,768</u>
Other Financing Uses:			
Operating transfers out (Note 9)	2,534,751	2,534,751	--
Intrafund transfers (Note 4)	<u>19,644</u>	<u>19,644</u>	<u>--</u>
Total Expenditures and Other Uses	<u>\$5,807,909</u>	<u>5,170,141</u>	<u>\$ 637,768</u>
Excess of Total Sources over Total Uses		54,742	
Operating Clearing - July 1 (Note 4)		<u>(567,286)</u>	
Operating Clearing - June 30 (Note 4)		<u>\$ (512,544)</u>	

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF ECONOMIC AND
BUSINESS DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the Department of Economic and Business Development. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local governments as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting.

The accompanying financial statements are structured into Governmental Fund Types, Fiduciary Fund Types, and an Account Group. The Department of Economic and Business Development accounts for only its portion of the two fund type categories. The State Controller maintains the central accounts for all state funds and annually publishes consolidated fund statements.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are those through which most governmental functions are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities--except for those accounted for in Proprietary Funds--are accounted for through governmental funds. The General Fund is the only Governmental Fund Type in the Department of Economic and Business Development.

General Fund

The General Fund includes all financial resources not accounted for in another fund. This fund type is maintained on a modified accrual basis of accounting and includes these elements:

Revenues

Revenues are recognized in the accounting period in which they are measurable and available to pay liabilities of the period.

Expenditures

Expenditures are recognized, if measurable, in the accounting period in which the liability is incurred. Expenditures also include encumbrances for goods or services not yet received.

Liabilities

Retirement Plan - Regular employees of the department are members of the Public Employees' Retirement System (PERS), which is a defined benefit, contributory retirement plan. The amount the department and employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. Retirement contributions for the year totaled \$155,996.

Vacation and Sick Leave - Costs of vacation and sick leave are charged when these benefits are used rather than when they are earned.

FIDUCIARY FUND TYPES

These funds are used to account for assets held by a governmental unit as a trustee or as an agent for individuals or private organizations or other governmental units. The department's Fiduciary Funds are further classified as trust and agency expendable funds; that is, the principal may be expended for trust purposes. These funds are maintained on a modified accrual basis of accounting. The following are the department's expendable trust and agency funds.

Small Business Expansion Fund

This fund provides a depository for money (1) to indemnify investors against loss from investments in minority small business investment companies; (2) to indemnify financial institutions' investments in certain classes of securities in return for their expansion in small business loan activity; and (3) to provide assistance to small businesses in the acquisition and development of agricultural lands. These activities are carried out through agreements with regional nonprofit job creation corporations which are formed to promote the economic development of small businesses.

The activities of this fund are financed by monies received from state, federal, and local government and from private entities.

California Economic Development
Grant and Loan Fund

This fund provides a depository for monies received from state, federal, and local governments for grants and loans to public and private agencies. The grant program is used to provide funds principally for public works and development facilities needed to attract new industry and to create business expansion. The loan program provides for direct loans to public agencies or private businesses which are seeking to establish or to expand their operations and which are unable to obtain funds from other sources. Federal funds must be matched by a 25 percent contribution from the State.

Special Deposit Fund - Economic
Development Planning Program

This fund was established for the purpose of assisting and enabling the grantees to provide and strengthen economic development planning capabilities that are deemed to be useful in alleviating or preventing conditions of excessive unemployment or underemployment. The activities of this fund are financed by grants from the U. S. Department of Commerce, Economic Development Administration.

Special Deposit Fund -
Technical Assistance Program

This fund was established to receive federal grant funds under Section 301 of the Public Works and Economic Development Act of 1965 for providing technical assistance to local governments.

Special Deposit Fund -
Title II Project

This fund provides for maintaining, to the extent practical, levels of public employment. Part I of the project provides for direct economic development technical assistance to local governments. Through this assistance, governments are helped in developing strategies and implementing economic actions aimed at enhancing their economic stability and creating new jobs. Part II of the project provides for a small cities technical assistance program which was designed to increase local revenues and business expansion through an economic development effort.

Special Deposit Fund -
Economic Development Program - 304

This fund provides for financial assistance to be made available to businesses seeking to establish or expand operations in areas designated by the federal and state governments as eligible to receive aid. This fund was transferred to the California Economic Development Grant and Loan Fund in September 1978.

ACCOUNT GROUP

The Account Group is used to account for General Fixed Assets. Assets purchased are recorded as expenditures in the appropriate fund in the year of acquisition or encumbrance. General Fixed Assets increased by a net of \$44,524 during the fiscal year.

2. ALLOWANCE FOR DEFERRED AND UNCOLLECTIBLE RECEIVABLES

This account reflects the amount of receivables that are not expected to be collectible within the next fiscal year or for which collection appears doubtful. The California Economic Development Grant and Loan Fund has three loans outstanding for which collection is doubtful. Two loans totaling \$374,802 are due from a company that was adjudicated bankrupt in August 1979. The department expects to collect \$50,000 from this company. A third loan of \$61,659 has been in default since August 1979. The Small Business Expansion Fund repurchases defaulted notes which have been guaranteed by the State. At June 30, 1979, \$2,201,783 of the repurchased notes were considered to be uncollectible. The department has obtained third liens and a life estate against \$109,921 of the remaining repurchased notes.

3. DUE FROM OTHER FUNDS/DUE TO OTHER FUNDS

The amounts in these two accounts are primarily intra-departmental amounts that are (1) owed to the General Fund by other funds or (2) owed by the General Fund to other funds. Fiduciary Funds owe money to the General Fund for expenses it incurs initially. The General Fund owes money to the Fiduciary Funds for receipts initially deposited in the General Fund.

In addition, \$75,740 represents contract receivables due to the Special Deposit Fund - Title II Program from the Employment Development Department. These receivables are recognized at the time expenditures relating to the contracts are incurred. In the preceding year, the method of recording contract receivables was not in accordance with generally accepted accounting principles. That is, the contract receivables were recorded at the total amount of the approved grant less any advances or receipts received to date. As a result, not only earned but also unearned contract receivables were recorded at June 30, 1978.

4. OPERATING CLEARING AND INTRAFUND TRANSFERS

The Operating Clearing Account is the connecting link between the records of the department and the central fund accounts maintained by the State Controller for the General Fund. The balance at June 30, represents the net assets and liabilities for which the department is accountable.

Intrafund transfers are cash receipts representing reimbursements the department has remitted to the State Treasury during the year.

5. APPROPRIATIONS

Funds provided from appropriations consist of cash disbursed by the State Controller from the department's appropriations for the year ended June 30, 1979 and liquidation of expenditures accrued against appropriations for prior periods.

6. SUPPORT EXPENDITURES

The legislative budget for support expenditures of the Department of Economic and Business Development is in total only.

7. EXPENDITURES REIMBURSED TO THE GENERAL FUND

The General Fund is the accounting entity for the department's operating expenses and is reimbursed by other funds for expenses incurred. During fiscal year 1978-79, \$332,250 from other departmental funds was transferred to the General Fund.

8. ADJUSTMENTS FROM LIQUIDATION OF ACCRUALS

This account includes the difference between the net amount of expenditures accrued as of the previous June 30 and the actual amount of expenditures during the current fiscal year related to a prior fiscal year.

9. OPERATING TRANSFERS IN/OPERATING TRANSFERS OUT

These two accounts represent amounts which were transferred to or from other funds pursuant to the legislative Budget Act or statutes.

10. CONTINGENT LIABILITIES

The Small Business Expansion Fund (SBEF) indemnifies investors against loss from investments in minority small business investment companies. At June 30, 1979, the total guarantees on outstanding loans amounted to \$2,197,254. As of that date, a guaranteed loan of \$32,205 was delinquent. Default on the loan was expected. Thus, SBEF would be contingently liable for that amount.

SUPPLEMENTAL INFORMATION

The data presented as supplemental information show individual fund and account statements combined. The individual funds and accounts have been established to demonstrate compliance with finance-related legal and contractual provisions.

The schedule of expenditures for the General Fund shows the nature of expenditures for the period as kept by the department for management purposes. The annual legislative budget for support expenditures of the Department of Economic and Business Development is in total only.

DEPARTMENT OF ECONOMIC AND BUSINESS DEVELOPMENT

COMBINING BALANCE SHEET
ALL EXPENDABLE TRUST FUNDS

JUNE 30, 1979

ASSETS	Special Deposit Fund					Totals
	Small Business Expansion Fund	California Economic Development Grant and Loan Fund	Economic Development Planning Program	Technical Assistance Program	Title II Project	Economic Development Program - 304
Cash	\$ 5,147,603	\$ 1,320,570	\$ 73,525	\$ 1,104	\$ 38,586	\$ --
Receivables:						
Operating	2,047	80,374	--	--	--	--
Notes	2,496,987	--	--	--	--	--
Loans	--	1,762,174	--	--	--	--
Allowance for deferred and uncollectible receivables	(2,496,987)	(1,824,839)	--	--	--	--
Due from other funds	122,743	55,573	66,475	--	170,520	--
Due from other governments	--	160,849	--	--	--	--
Other deferred charges	--	9,963	--	--	--	--
Total Assets	\$ 5,272,393	\$ 1,564,664	\$ 140,000	\$ 1,104	\$ 209,106	\$ --
						\$ 6,581,388
						82,421
						2,496,987
						1,762,174
						(4,321,826)
						415,311
						160,849
						9,963
						\$ 7,187,267
LIABILITIES, ENCUMBRANCES, OUTSTANDING, AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ --	\$ 38,050	\$ --	\$ --	\$ --	\$ --
Due to other funds	--	--	111,135	--	209,106	--
Payable on loan guarantees	432,080	--	--	--	--	--
Reimbursements collected in advance	--	--	28,865	--	--	--
Total Liabilities	432,080	38,050	140,000	--	209,106	--
Encumbrances Outstanding	--	315,811	--	--	--	--
Fund Equity:						
Designated for guarantee	4,840,313	--	--	--	--	--
Designated for grants and loans	--	1,210,803	--	--	--	--
Designated for continuing appropriations	--	--	--	1,104	--	--
Total Fund Equity	4,840,313	1,210,803	--	1,104	--	--
Total Liabilities, Encumbrances Outstanding, and Fund Equity	\$ 5,272,393	\$ 1,564,664	\$ 140,000	\$ 1,104	\$ 209,106	\$ --
						\$ 7,187,267
						38,050
						320,241
						432,080
						28,865
						819,236
						315,811
						4,840,313
						1,210,803
						1,104
						6,052,220
						\$ 7,187,267

DEPARTMENT OF ECONOMIC AND BUSINESS DEVELOPMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
ALL EXPENDABLE TRUST FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	Small Business Expansion Fund	California Economic Development Grant and Loan Fund	Special Deposit Fund				Totals
			California Economic Development Planning Program	Technical Assistance Program	Title II Project	Economic Development Program - 304	
Revenues:							
Intergovernmental revenues	\$ --	\$ 641,096	\$110,924	\$ --	\$221,326	\$ --	\$ 973,346
Interest on notes and loans	6,003	67,604	--	--	--	--	73,607
Total Revenues	6,003	708,700	110,924	--	221,326	--	1,046,953
Other Financing Sources:							
Repayment of principal	16,946	86,758	--	--	--	--	103,704
Operating transfers in	1,299,951	1,296,212	--	--	--	--	2,596,163
Total Other Sources	1,316,897	1,382,970	--	--	--	--	2,699,867
Total Revenues and Other Sources	1,322,900	2,091,670	110,924	--	221,326	--	3,746,820
Expenditures:							
Current:							
Expenditures reimbursed to the General Fund	--	--	110,924	--	221,326	--	332,250
Other Financing Uses:							
Purchase of defaulted loans	955,075	--	--	--	--	--	955,075
Grants and loans	--	880,867	--	--	--	--	880,867
Operating transfers out	--	--	--	--	--	61,412	61,412
Total Expenditures and Other Uses	955,075	880,867	110,924	--	221,326	61,412	2,229,604
Excess of Total Sources over Total Uses	367,825	1,210,803	--	--	--	(61,412)	1,517,216
Fund Balance - July 1	4,472,488	--	--	1,104	--	61,412	4,535,004
Fund Balance - June 30	\$4,840,313	\$1,210,803	\$ --	\$1,104	\$ --	\$ --	\$6,052,220

DEPARTMENT OF ECONOMIC AND
AND BUSINESS DEVELOPMENT

SCHEDULE OF SUPPORT EXPENDITURES
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1979

Personal services	\$1,342,645
General expense	196,090
Printing	100,183
Communications	70,682
Travel-in-state	112,593
Travel-out-of-state	20,390
Facilities expense	86,188
Contract services	193,524
Contract--New Projects	528,971
Small Business Assistance Contract	547,375
Maps	24,413
Equipment	52,688
Miscellaneous adjustments	<u>(22,962)</u>
Total Support Expenditures	<u><u>\$3,252,780</u></u>

OTHER INFORMATION

As an integral part of our examination, we reviewed the department's accounting procedures and related system of internal accounting control to the extent we considered necessary to properly form an opinion concerning the fairness with which the department's financial statements present financial position and results of operations in accordance with generally accepted accounting principles consistently applied.

Our review enabled us to suggest improvements which would result in better operating procedures and controls. A management letter describing the suggested operating improvements was issued to the department in conjunction with certain recommended adjusting entries necessary to achieve compliance with generally accepted accounting principles.

The department is in general agreement with the suggested operating improvements and adjusting entries.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps